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Report on the Administration of the Salt Department of the Bombay Presidency (excluding Sind and Aden)

1922-23 — 1927-28

133371

(*With Appendices*)

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No. 212 of 1923.

From

The Hon'ble Mr. W. C. SHEPHERD, B.A.,
I.C.S., M.C.S.,
Commissioner of Customs, Salt and Excise,
Bombay;

To

THE SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

6th August 1923.

Sir,

I have the honour to submit the Annual Report of the Salt Department for the year 1922-23.

Personnel of the Department.

2. I was in charge of the office of the Commissioner of Salt Revenue from the 1st to the 6th April 1922, and again from the 15th October 1922 to the end of the year. During the intervening period from 7th April to 14th October 1922 Mr. C. M. Baker, C.I.E., I.C.S., held charge of the office during my absence on leave. Mr. J. F. B. Hartshorne, I.C.S., was in charge of the Northern Division from 1st April to 23rd April 1922 and Mr. J. A. Pope, I.C.S., from 2nd May to the end of the year, Mr. G. L. Steele having held charge of the Division from 24th April to 1st May 1922. Mr. R. L. Sinclair and Mr. S. D. Smith continued to be in charge of the Southern and Central Divisions respectively throughout the year.

The Supervising staff.

3. The post of the British Customs Officer, Mormugao, having been abolished from 1st February 1923, the supervising staff consisted of 9 Superintendents of Salt and Excise and a Superintendent of Lights.

Strength of the Department.

4. The following were the more important changes made in the establishment during the year :—

I. Withdrawal of the British Customs staff stationed at Mormugao for the expeditious examination and passing of goods, the Railway Company having declined to meet the cost of the establishment any longer (Government Resolution No. 143-G. of 26th January 1923).

II. Abolition of the following appointments borne on the Salt and Excise establishment in order to secure the Excise share of the lump reduction of Rs. 60 lakhs in the Provincial budget for 1922-23 ordered by Government in pursuance of a Resolution passed by the Bombay Legislative Council :—

		Rs.
1	Deputy Commissioner of Excise on ...	1,250—50—1,500
1	Distillery Supervisor on	400—20—500
12	Assistant Inspectors on	105—5—145
22	Sub-Inspectors on	70—$\frac{5}{2}$—100
1	Clerk on	150—5—200
7	Clerks on ...	60—4—100—3—160
64	,, ...	30—$\frac{5}{2}$—80
7	,, (9 monthly)	25—1—34

III. Increase of the pay of the Special Officer, Mormugao, from Rs. 300 to Rs. 400 per mensem (Government Resolution, Revenue Department, No. 1688-C. of 14th July 1922).

IV. (*a*) Reduction in the pay of the nurse at the Kharaghoda dispensary from Rs. 60—5—80 to Rs. 50—5—75.

(*b*) Creation of an appointment of ward boy on Rs. 20—1—24 for the Kharaghoda dispensary.

(*c*) Creation of an appointment of Assistant Compounder on Rs. 30 per memsem for four months during the monsoon each year (Government Resolutions, Revenue Department, Nos. 5781 and 1998 of 1st September 1922 and 6th December 1922 respectively).

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole is sub-joined, the corresponding figures for 1921-22 being given for the purpose of comparison :—

		1921-22.	1922-23.	Increase.	Decrease.
1.	Number of Supervising officers ...	14	13	.....	1*
2.	,, Subordinate establishment ...	7,210†	7,101†	.....	109
3.	,, Talukas	30	30	.....	.....
4.	,, Salt-works	421	421	.....	.....
5.	,, Maunds of salt excised and imported by sea and land on payment of duty.	1,06,15,933	1,17,70,779	11,54,846	.....
6.	,, Maunds of salt delivered free and at nominal rate of duty.	5,42,886	7,00,066	1,57,180	.....
7.	,, Maunds of salt excised, imported, delivered free or at nominal rate.	1,11,58,819	1,24,70,845	13,12,026	.....
8.	Total revenue	1,18,96,512	1,46,10,523	27,14,011	.....
9.	,, Offences inquired into... ...	47	100	53	.....

* Due to abolition of the appointment of the British Customs Officer, Mormugao.

† Combined Salt and Excise and pure salt establishments.

6. The financial results of the last year's administration compared with those of the previous years are exhibited below :—

Financial results.

Year.	Gross receipts.	Expenditure.	Refunds.	Total of expenditure and refunds.	Net receipts.	Percentage charges on gross receipts.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1918-19	1,83,69,689	27,57,773	1,02,999	28,60,772	1,55,08,917	15 9 2
1919-20	1,63,92,321	29,09,245	1,19,875	30,29,120	1,33,63,201	18 7 8
1920-21	2,05,63,128	33,29,003	1,29,847	34,58,850	1,71,04,278	16 13 2
1921-22	1,18,96,512	35,60,790*	4,29,460	39,90,250*	79,06,262*	33 8 8*
922-23	1,46,10,523	34,40,775	30,43,037	64,83,812	81,26,711	44 6 0

* The figure differs from that given in the report for 1921-22 owing to certain subsequent adjustments.

The considerable increase in the percentage charges on gross receipts in the year under report is entirely due to large refunds of duty and cost price which had to be made to certain traders in respect of indents which they had presented in 1920-21 but which they subsequently withdrew. But for this fact the percentage charges would have shown a decrease. The actual departmental expenditure is that shown in column 3 of the above statement. The decrease in this expenditure is due to the reduction of the establishment mentioned in paragraph 4 above and to the drastic restrictions imposed temporarily on the touring of the officers of the Department in view of the necessity of retrenchment in expenditure.

7. The salt with which the Bombay Presidency Salt Department has to deal may conveniently be classified as follows :—

Salt : General sources of supply.

(1) Baragra or Rann salt made from brine wells on the edge of the Lesser Rann of Cutch in the salt works at Kharaghoda and Udu, six miles apart, and jointly named the Pritchard Salt Works. These are Government property and worked departmentally.

(2) Sea salt made within the Presidency. The factories at Dharasna and Chharwada on the south of the Gujarat Coast near Bulsar are both Government property and worked departmentally. The other salt works, with three exceptions, are grouped within a radius of 30 miles of Bombay City. Those which are Government property are leased to private individuals for working ; the others are owned as well as worked privately.

(3) Imported salt, mostly from sea salt works in Goa territory.

Appendix F indicates the relative importance of these three sources of supply to the Presidency.

Salt is issued at the nominal duty of a pice per maund (to cover cost of establishment only) to "Foreign Malabar", *i.e.*, to the States of Travancore and Cochin ; and free of all duty to the States

of Janjira, Cambay and Radhanpur and the Estates of Patri and Jhinjuwada on the Northern Frontier; also occasionally in replacement of duty-paid salt proved to have been lost at sea before passing the Preventive Station.

Baragra Salt.

Produce.

8. The produce and sales of Baragra salt during the last two manufacturing seasons are given in Appendix A.

The quantity in stock on 1st July 1922 was 62·1 lakhs of maunds compared with 45·2 lakhs of maunds on the same date in the previous year.

The following table gives details of the manufacture of salt at the Pritchard Salt Works during the last two seasons :—

Salt Work.	Season.	Number of pans worked.	Total crop.	Average yield per pan.	Maximum yield per pan.
			Mds.	Mds.	Mds.
Kharaghoda (including the New Extension).	1921-22	578	28,20,988	4,881	11,920
	1922-23	588	31,80,478	5,409	10,728
Udu	1921-22	267	13,04,768	4,887	9,775
	1922-23	269	13,46,632	5,006	8,400
Total ...	1921-22	845	41,25,756	4,883	11,920
	1922-23	857	45,27,110	5,283	10,728

In accordance with the scheme for increasing production (Government Order, Revenue Department, No. 1787, dated 21st February 1919) the 273 pans worked in the New Extension siding No. VII during the year 1921-22 were continued this year. These pans produced a total of 16,28,550 maunds of salt against 14,53,663 maunds during the previous year.

Ten fallow pans in the Kharaghoda agar and 2 in the Udu agar were re-opened during the year under report in addition to the pans worked in 1921-22. Bullocks were employed to lift brine from deeper wells in the case of 402 pans, *viz.*, 265 pans in the Udu agar and 137 pans in the Kharaghoda agar.

In the Kharaghoda agar brine was let into the first pan on 13th October 1922 and into the last pan on 18th December 1922. In the Udu agar the earliest and latest dates were 18th October 1922 and 15th December 1922 respectively. The first pan was emptied on 23rd February 1923 and the last on 26th April 1923 in the Kharaghoda agar, the corresponding dates in the Udu agar being 22nd February 1923 and 28th April 1923 respectively. The manufacturing season thus extended as a whole from 13th October 1922 to 20th April 1923 compared with a total period of from 24th October 1921 to 18th May 1922 in the previous year.

From the above figures it will be seen that the duration of the manufacturing season was shorter than the previous one by 9 days

while the number of pans worked increased by 12. The produce shows an increase of 4 lakhs of maunds over that of the season of 1921-22, the average yield per pan being 5,283 maunds against 4,883 maunds. The increase was due to the absence of sand storms in May and June 1922, which otherwise would have filled up the pans and reservoirs with sand. The agarias therefore had an easier task in preparing the pans and reservoirs and were able to start work earlier than usual. The gain of a month of hot weather at the beginning of the manufacturing year is specially important as it increases the outturn of salt on account of speedier evaporation. The whole manufacturing season was favourable as there were no climate disturbances.

Storage.

9. Storage commenced on 5th April 1923 and ended on 27th May 1923, 45·2 lakhs of maunds being brought into store in 53 days compared with 41·2 lakhs stored in 50 days in 1922. The average quantity stored per day was 85,417 maunds against an average of 82,515 maunds in the previous year. The absence of sufficient storage accommodation arising from the heavy accumulation of stocks in the stores owing to diminished sales necessitated the earlier cessation of manufacture. In order to save the cost of storage newly manufactured salt is usually sold to traders in the months of April and May. In the year under report the demand for salt in these months was insignificant with the result that the pressure on storage accommodation was considerable. Two new heaps each of 9·6 lakhs of maunds had therefore to be constructed. The railway authorities provided a full supply of wagons as usual. The open as well as the close stores were filled to their utmost capacity as in the last year. The total quantity of salt in the stores on June 30th 1923 was 88·1 lakhs of maunds as against 62·1 lakhs on the same date in 1922.

The rapid and successful completion of storage operations in the face of exceptional difficulties is an achievement upon which Major Wilson and the whole staff are to be congratulated. Major Wilson was ably assisted in this task by Khan Bahadur Ghulam Yassein and Messrs. Prescott, Ghulam Ali and Jhalla.

The following table will show that the amount of salt stored in the current year was greater than in the previous year; while the average storage per day constituted a record:—

Year.	Quantity stored (in thousands of maunds).	Duration of storage (in days).	Average storage per day (in thousands of maunds).
1918	27,94	52	54
1919	33,18	50	64
1920	33,95	52	65
1921	49,14	63	78
1922	41,25	50	82
1923	45,37	53	85

Seventy-five pans were cleared by hand propelled trolleys running on wooden planking. About 3·9 lakhs of maunds of salt were heaped by this method, a slightly larger quantity than in the previous year. The plank and trolley method of removing salt from pans is preferred by outside labourers but the agarias in general still adhere to the old method or removing salt by head-loads.

The cost of storage increased from Rs. 676 per lakh of maunds in 1921-22 to Rs. 932 in the year under report. The increase was due to the higher wages which had to be offered to attract labour which was otherwise scarce, the necessity of employing a larger number of men to store as rapidly as possible the large quantity of salt manufactured and the construction of two new heaps of salt entirely by manul labour.

An average load of 150 maunds of salt for each truck loaded in the agars was maintained in accordance with Governmemt Resolution, Revenue Department, No. 4809 dated 28th July 1922.

Sales.

10. The issues on payment of full duty during the financial year 1922-23 amounted to 26,01,544 maunds compared with 28,16,996 maunds in 1921-22 and 30,93,591 maunds in 1920-21.

The decrease in the issues of salt was due to the fact that the increased railway freight charges from Kharaghoda to Rajputana and Upper India make it difficult for Baragra salt to compete with Sambhar salt in Northern India.

On the 1st July 1922, indents for about 4½ lakhs of maunds of salt were awaiting compliance. The majority of indentors did not wish to receive salt in the rainy season and therefore delayed the supply of bags. In order to prevent issue work from coming to a complete stand still, treasuries were opened for fresh indents with effect from 16th September 1922. The rules for the acceptance of indents for Baragra salt were revised during the year on the lines of those framed by the Northern India Salt Department with a view to prevent traders from delaying the supply of empty bags to suit their own convenience or to corner the salt market.

Refunds of duty and cost price in respect of indents for 17,58,645 maunds received on 1st October 1920, were made during the year. Indents for 2,71,890 maunds of salt were awaiting compliance at the end of the last financial year.

11. The manner in which the issues of Baragra salt were distributed during the financial year is shown in Appendix B. The amount of salt removed to places beyond the Presidency was 71·4 per cent. of the total issues as compared with 78·2 in 1921-22 and 77·9 in 1920-21. The marked decrease in the removals outside the Presidency is due to the fact stated above that Baragra salt cannot now compete favourably with Sambhar salt owing to higher railway charges.

12. For payment of duty and cost price of salt, traders availed themselves of 21 treasuries as against 3 treasuries during the last year.

Through Booking System.

The following statement shows how the different systems of payment of duty and cost price for Baragra salt have worked during the year compared with the previous year :—

Names of places at which duty and cost price were collected.	1921-22.	1922-23.
	Rs.	Rs.
Head quarters Office, Bombay, Main Salt Stores, Kharaghoda and Broach Custom House	8,64,971	14,65,500
Treasuries beyond the Presidency (including the figures of Ahmedabad Treasury within the Presidency)	8,775	7,39,237
Stations on the Indian Midland Railways	.....	.....
Total ...	8,73,746	22,04,737

13. The quantity of salt written off as loss and wastage when the closed stores were emptied amounted this year to 16,552 maunds a slightly higher figure than that of the last year which was 15,408 maunds. As the open stores were not cleared the wastage cannot be reported.

Loss and wastage.

14. The quantity of Baragra salt in hand at the close of the manufacturing season was 88·18 lakhs of maunds compared with 62·12 lakhs at the end of the preceding season. The large increase is undoubtedly due to the decrease in issues in the year under report for the reasons explained above. According to Mr. Maxwell's calculations (page 2 of the accompaniments to Government Order No. 1787, dated 21st February 1919) there should have been at the end of the storage seasons of 1923 a reserve stock of 18¼ lakhs of maunds *plus* 39½ lakhs, the estimated sales in 1923-24, or 57¾ lakhs altogether in store. On account of the decrease in issues, this estimate has been exceeded by 30½ lakhs. The two *pucca* heeps of 9·6 lakhs of maunds made during the year will be treated as a permanent reserve in addition to the three old heaps of 13·6 lakhs making a reserve outside the closed and open stores of 23·2 lakhs. According to the existing damand the remaining quantity of 65 lakhs in store is more than sufficient for sales during the next two years. On account of the excessive stocks in the stores and want of storage accommodation for the next season's crop, it will be necessary to restrict manufacture in the season of 1923-24.

Stock at the end of the year.

15. The quantity of salt on which cost price at 2 annas and 9 pies per maund is due for payment to 1,972 agarias for the past manufacturing season is 45,27,103 maunds. The price thus amounts to Rs. 7,78,096. The sum when divided among 1,972

Cost price paid and advances made to agrias.

agarias gives Rs. 395 per head for the working season against Rs. 359 paid to them during the previous year.

The total amount advanced as Tagavi to agrias was Rs. 8,475 in 1922-23 against Rs. 14,690 in the previous year. The amount of distant brine compensation paid to the agarias is Rs. 22,820 which will be paid in the current year. The quantity of salt produce in these pans was 21·49 lakhs of maunds. The increase of cost price in the case of this salt is 2 pies a maund. 12 pans which produced 32,600 maunds of salt in the aggregate did not qualify for the compensation because they failed to produce the minimum of 3,000 maunds per pan.

Out of the special grant of Rs. 31,250 sanctioned in Government Resolution, Revenue Department, No. 310-C. dated 12th July 1922 for ameliorating the conditions of the agarias, Rs. 25,422 were spent during the year as detailed below :—

	Rs.
1. Assistance to agarias in heaping salt and clearing pans and repairs to plank roads and trolleys ...	4,422
2. Construction of a new line of 20 rooms for agarias	4,396
3. Reconstruction of 20 dilapidated houses of agarias	4,396
4. Bonus for increased output of salt	5,508
5. Additional prizes for good quality of salt ...	400
6. Repairs to agarias' line	135
7. Rewards to agarias as an inducement for commencing work early according to the dates of admitting *pucca* brine into the pans	6,165
Total ...	25,422

These grants are most useful.

With a view to the organisation of Co-operative Societies for the benefit of agarias (Government Order, Revenue Department, No. 2152 of 25th August 1921), Mr. Rothfeld, Registrar, Co-operative Credit Societies, visited Kharaghoda in the year under report. The ormation of a Co-operative Society among agarias is not at present feasible owing to their great illiteracy, unwillingness to contribute any share of the initial capital required for starting a society, mutual distrust and consequent hesitation to stand surety for each other. It has been decided to start a society among the Government servants at Kharaghoda during the monsoon of 1923 to serve as an example to the agarias of the advantages of Co-operation.

Kharaghoda New Village.

16. The rainfall at Kharaghoda during the year 1922 measured 21·19 inches against 27·3 inches during 1921. The tank water was potable until December 1922. Subsequently the whole population of Kharaghoda had to depend on the bore.

The population of the Government village at Kharaghoda was 3,145 against 3,252 in the previous year. The decrease is trifling.

The number of births was 64 or 20·35 per mille against 71 or 20·83 per mille in the preceding year. The number of deaths was 63 or 20·03 per mille against 162 or 49·82 per mille in 1921-22.

The number of patients treated at the dispensary was 5,143 against 5,378 in the previous year. The number of patients treated for malaria was 1,013 against 1,235 during the year 1921-22.

SEA SALT.

PRODUCE.

Dharasna and Chharwada.

17. One thousand eight hundred and eighty-eight pans were worked in the Dharasna salt works against 1,885 in the previous year. The produce was 2·82 lakhs of maunds compared with 3·06 lakhs in 1921-22. In the Chharwada agar the number of pans worked decreased from 1,010 to 1,000. The output was 1·77 lakhs of maunds against 1·99 lakhs in the previous year.

The total outturn of the two salt works was thus 4·6 lakhs of maunds during the year under report against 4·97 lakhs in the previous year.

The decrease in the outturn is attributed to premature rain in February 1923.

The Konkan salt works including the Shiroda and Sanikatta salt works produced 105 lakhs of maunds against 74 lakhs in the previous season. The large increase of 31 lakhs of maunds in produce is due to a prolonged manufacturing season in consequence of favourable climatic conditions throughout.

Messrs. Jamasji, Battiwala, Dubash and Company opened 324 new pans in addition to 1,691 pans opened previously in plot No. V of the Bhandup salt works. They also completed the laying of trolley lines of plots Nos. V and VII for the removal of salt *viâ* the Nahur Preventive Station which was established in February 1923 midway between Bhandup and Mulund Railway stations. Salt bags are removed from these salt works in trollies which are at present shunted by hand but which will in future be shunted by a light engine. This improved method of handling salt has been introduced for the first time at a private sea salt work. It reduces transport charges and prevents breakage of the salt crystals. During February and March 1923, 12,860 maunds of salt passed the Nahur Preventive Station.

Mr. N. H. Bhiwandiwalla has opened 300 new pans in plot No. IV the outer embankments of which were constructed last year.

The period fixed for the complete development of the Bhandup salt works by the lessees expired at the end of 1922. Under Government Resolution No. 6595, Revenue Department, dated 5th December 1922, the time limit was extended by three years as the lessees were unable to complete the development of all the plots owing to unforeseen labour difficulties.

The health conditions at Bhandup are gradually improving as a result of the sanitary precautions adopted, *viz.*, filling up low-lying ground round the several buildings, improvements in drainage channels and provision of mosquito-proof wire-netting to some of

the residential quarters. The opening of a dispensary in charge of a Sub-Assistant Surgeon is under consideration.

Most of the buildings required at Bhandup have been completed. The only structures that are now to be put up are a few chowkies and sentry-boxes in the undeveloped portion of the salt works.

Sales.

18. The sales at the sea salt works, excepting those at Dharasna and Chharwada agars, during the financial year were 91,24,294 maunds against 77,61,837 maunds in the preceding year, *i.e.*, an increase of 13,62,457 maunds. The increase is partly due to the considerable removals of salt for monsoon stock in April and May 1922 when the duty on salt was restored to Re. 1-4-0 per maund, the removals in March 1922 having been at a standstill on account of the uncertainty of the fate of the Finance Bill, 1922, and partly to abnormal removals in January and February 1923, in anticipation of an increase in the duty.

At the Dharasna and Chharwada salt works 4·33 lakhs of maunds were sold in the year under report against 3·06 lakhs in the preceding year. The increase of 1·27 lakhs maunds was also due to the reasons explained above.

Appendix C shows the distribution of sea salt. More than two-thirds of the salt sold was removed to places beyond the Presidency. There was an increase in the removals to other places except to Central India and the Madras Presidency (excluding British Malabar). The decrease in the removals to Central India was insignificant. Although there was a decrease of 39,298 maunds in the removals to the Madras Presidency (excluding British Malabar), the removals to the whole of the Madras Presidency showed an increase of 2,74,483 maunds against the decrease of 3,31,841 maunds mentioned in the previous year's report.

The removals to the Central Provinces increased from 6,57,558 maunds in 1921-22 to 16,95,214 maunds in the year under report, *i.e.*, by 10,37,656 maunds. The removals to the Nizam's territory, Mysore and Calcutta show a further increase of 58,418, 1,71,009, and 57,953 respectively over and above the increase of 1,16,283, 74,283 and 48,483 maunds reported last year. The removals to the United Provinces also show an increase of 12,682 maunds. The increased removals are due to the reasons mentioned above.

During the year under report 75·5 per cent. of salt produced in the salt works near Bombay was exported to places outside the Presidency as against 65·7 per cent. in the preceding year.

Loss and Wastage.

19. The loss and wastage returned at Dharasna and Chharwada were 11,476 maunds against 14,408 maunds in the previous year. The loss was normal and was due to ordinary rainfall. The loss and wastage at the other sea salt works were 5,92,995 maunds against 8,47,991 maunds in the preceding year when the loss and wastage were abnormal on account of the reasons mentioned in the

report for that year. The demand for Calcutta salt having increased during the year under report less salt was used for strengthening brine.

Stocks at the close of the season.

20. The balance of salt in the sea salt works including Dharasna and Chharwada on the 30th June this year was 68¼ lakhs of maunds against 47¾ lakhs on the same date last year and 68¾ lakhs on 30th June 1921. The stock on the 30th June 1922 was unusually small on account of the unfavourable manufacturing season of 1921-22. The stock at the end of the recent manufacturing season is more than sufficient to meet all demands.

Cost price of salt.

21. The price of salt at the works as declared by the Shilotris in the applications for permits for the removal of salt ranged from three pies to fourteen annas per maund compared with three pies to six annas per maund during the previous year. The increase in the cost price was probably due to the unusual demand for salt on account of the anxiety of merchants to remove as much salt as possible before the 1st March 1923, on account of the anticipation of an increase in duty. The prices quoted by the Shilotris are, however, not reliable.

IMPORTED SALT.

Quantity and distribution of imported salt.

22. The quantity and distribution of salt imported into the Presidency proper are given in Appendix D.

The quantity of Goa salt imported during the year was 2,96,235 maunds against 2,64,270 maunds in the previous year. The increase is due to the larger imports at Castle-Rock of Goa salt intended for consumption in the Up-ghat districts, Mysore and Nizam's territory, in anticipation of an increase in the salt duty.

ISSUES FOR CONSUMPTION.

Issues of salt for consumption in the Presidency.

23. The total quantity of salt issued and imported for consumption in the Presidency proper is shown in the subjoined table :—

Name of Province.	Year.	Quantity.	Population.	Average per head.
		Maunds.		Lbs.
Gujarat	1921-22 ... 1922-23 ...	9,48,400 11,87,102	68,40,085	11·41 14·28
Konkan, Deccan and Southern Maratha Country.	1921-22 ... 1922-23 ...	28,33,450 25,33,150	1,54,79,188	15·06 13·47
Total ...	1921-22 ... 1922-23 ...	37,81,850 37,20,252	2,23,19,273	13·94 13·72

The *per capita* issues for consumption in the Presidency proper as a whole have slightly decreased. The decrease in the *per capita* issues in the Konkan, Deccan and Southern Maratha Country is counterbalanced by an increase in the consumption in Gujarat. The above figures are approximately accurate. It seems desirable to make it clear that these figures are not the figures of actual consumption per head of the population. We have no means of knowing the amount of salt sold by retailers to the public in any particular year. Our figures are obtained as follows:—

From the total quantity of salt—

(*a*) issued from the various salt works;
(*b*) imported from—
(i) overseas,
(ii) Goa;

the following quantity of salt is deducted and the balance taken as consumption within the Presidency proper:—

(*a*) salt booked by Railway or exported by sea to places outside the Presidency,
(*b*) salt issued for industrial or agricultural purposes.

They are figures of sales at local salt works and imports from foreign countries and ignore any importation of salt from other provinces which, however, if it exists at all is insignificant. Salt is of course not necessarily sold to the consumers in the same year in which it is issued. The amount issued in any one year is affected by such considerations as anticipation of a rise in duty which naturally induces salt vendors to place large orders, or anticipation of a fall, which induces them to buy the least possible quantity. The accuracy of the *per capita* figures is also affected by the fact that the population is taken to be that of the last census.

Market prices.

24. The average market price of salt in each district in the Presidency proper is recorded in Appendix G. Since the duty on salt was doubled with effect from 1st March last the prices during the first eleven months of the year are shown separately from those which prevailed in March 1923.

In the first eleven months of the year there was an increase in the price per maund in the Thana, Ratnagiri, Ahmednagar, Poona, Satara and Bijapur Districts. The variations in price are apparently due to ordinary trade fluctuations. The prices in March 1923 do not show an increase proportionate to the increase in the duty, because retailers had on hand in that month salt which had paid the lower rate of duty.

REVENUE AND EXPENDITURE.

SALT REVENUE.

Revenue and expenditure.

25. The receipts and expenditure of the Salt Department for the year are shown in detail in Appendix H. An explanation of the chief items on both sides of the accounts is given below.

26. The only items which show a decrease in revenue are "Farms of Government salt works" and "Fines and forfeitures". The decrease of Rs. 8,169 in the former item is due to a reduction in the rental of the Raoli agar in consequence of the acquisition of portions of the agar for public purposes. The decrease of Rs. 2,021 in the latter item is due to the fact that the previous year's receipts under this head were abnormal on account of the forfeiture of an amount of Rs. 1,842-4-2 from the deposit lodged by one of the lessees of the Bhandup salt works for failure to carry out his contract.

Items of decrease in revenue.

27. "Excise duty on salt" and "Proceeds of sale of Government salt" show increases of Rs. 23,72,172 and Rs. 2,36,152 respectively on account of the removal of the restriction on the receipt of indents for Baragra salt since September 1922, after which date numerous indents for salt were received. Traders also removed large quantities of salt in January and February last in anticipation of an increase in the salt duty. On this account the realisations under "Import duty by land", "Ground rent at maundage rate", and "Ground rent on Bulsar salt" increased by Rs. 31,978, Rs. 19,660 and Rs. 5,540 respectively. Receipts under "Other salt (cost price of salt supplied to fish-curers, etc.)" increased by Rs. 12,202 on account of the supply to fish-curers of a larger quantity of salt required by them in consequence of the favourable fishing season.

Items of increase in revenue.

Receipts under "Extra work fees" increased by Rs. 10,439. This is due to the fact that on the restoration of the duty to Re. 1-4-0 per maund at the end of March, 1922 removals of salt became so brisk in April and May that it was necessary to open offices on Sundays and holidays with consequent increased recoveries of over-time fees. Similar conditions prevailed in January and February 1923, when it was expected that the duty on salt would be enhanced. Receipts under "Other items" show an increase of Rs. 28,098 on account of the arrears of contribution received during the year from the Madras and Southern Maratha Railway Company towards the cost of the establishment of the British Customs staff, Mormugao.

28. The increased expenditure of Rs. 3,368 under "Pay" to supervising establishment is due to the revision of pay of the Superintendent of Lights and that of the Assistant Surgeon, Kharaghoda. The larger "Over-time fees" collected and paid to the establishment during the year under report account for the increased expenditure of Rs. 6,817 under "House rent and other allowances". Expenditure under "Purchase of land and compensation for land" increased by Rs. 4,713 as land had to be acquired during the year (1) for the construction of a light tram-line at Bhandup for the removal of salt and (2) the construction of a new fish-curing yard at Malwan. "Rates and Taxes" show an increase

Items of increase in expenditure.

of Rs. 1,559 on account of enhancement of the rates of water supplied by the Bombay Municipality. The expenditure under "Laying rails of the Udoo sidings", which is incurred by the B.B. & C.I. Railway Company, shows an increase of Rs. 2,88,713 this year, as a result probably of adjustment of expenditure incurred in 1921-22 in the accounts for the year under report.

Items of decrease in expenditure.

29. In order to give effect to the Resolution of the Bombay Legislative Council to make a reduction of Rs. 60 lakhs in the Provincial budget for 1922-23 the Bombay Government ordered that a reduction of Rs. 1,19,136 should be made in the expenditure under "6 Excise". This large reduction was effected by the curtailment of—

(*a*) certain grants under "6 Excise" aggregating Rs. 41,000, and

(*b*) expenditure under "3 Salt—Combined Salt and Excise" to the extent of Rs. 1,75,807 in order to arrive at the 4/9th excise share of Rs. 78,136.

This reduction necessitated the adoption of the following measures:—

(*a*) Reduction of establishment.

(*b*) Restrictions on the touring of officers in order to effect economies under travelling allowance.

(*c*) Curtailment of grants under Contract contingencies and office expenses and miscellaneous.

The expenditure under the following heads consequently showed the decreases specified against them:—

	Rs.
Pay of subordinate establishment	66,526
Travelling allowance to officers and establishment	50,398
Peons' clothing	14,195
Contract contingencies	6,854
Petty construction	17,163
Purchase of new boats	2,765
Office expenditure and miscellaneous ...	1,171
Rents	1,358

Expenditure under the head "Salt Purchase and Freight on account of Baragra salt" shows a decrease of Rs. 54,500. This decrease is due to the non-adjustment of certain outstanding bills due to the B.B. & C.I. Railway Company for expenditure incurred in the past year on account of Railway freight and haulage charges.

MISCELLANEOUS.

30. The number of fish-curing yards at which business was transacted during the year under report remained unchanged, *viz.*, 32.

Fish-curing yards.

Appendix J shows in detail the transactions at all the yards during the year contrasted with those in the previous year. The total quantity of fish brought to be cured was 2,31,938 maunds against 2,18,990 maunds in the previous year, an increase of 12,948 maunds against a decrease of 39,360 maunds in the preceding year. The quantity of fish brought to be cured at the yards in the Kanara District was less by 6,607 maunds during the year under report, but this decrease was more than counterbalanced by the increase of 19,555 maunds of fish brought to be cured at the yards in the Ratnagiri District in consequence of the favourable fishing season on the Ratnagiri coast.

31. The financial results of the working of the yards during the year under review show a net profit of Rs. 4,585 against the loss of Rs. 828 reported during the previous year. The profit was due to the larger quantity of salt issued from the fish-curing yards and also to the enhanced issue price which was fixed at 14 annas per maund from 1st October 1922 against the previous rate of 12 annas.

32. Fishermen of Ratnagiri and Jaitapur talukas availed themselves of the concession of taking salt out to sea for curing purposes. The quantity of salt issued for the purpose was 1,441 maunds against 1,343 maunds in the preceding year.

33. The details of offences under the salt laws during the year in each of the Divisions are given in Appendix K. The number of cases in the Northern Division was 9 against 1 in the preceding year. In the Central and in the Southern Divisions the number of cases rose from 13 to 39 and 33 to 52 respectively. The majority of cases relate to the clandestine removal of natural salt, smuggling of foreign salt across the Portuguese frontiers and possession of salt earth.

Offences.

34. The five years' lease of the two Government pans in the Sambri salt work in Pen taluka which was granted on an annual rental of Rs. 12 expired in January 1923. As no one came forward to take the lease the pans were not worked from 1st February 1923.

Farms of Government Salt works.

Portions of the Raoli agar in the Dadar taluka having been acquired by the City Improvement Trust and by the B. B. & C. I. Railway Company, a proportionate reduction was made during the year in the rental of the agar leased to Mr. N. H. Bhiwandiwalla as reported last year.

35. The concession of the issue of denaturalised salt, free of duty, to agriculturists was renewed for a further period of three years under Government Resolution, Revenue Department, No. 2160,

Denaturalised salt.

dated the 9th November 1922, the issue rate being reduced from Re. 1-2-0 per maund to 13 annas on the condition that any loss that may result from this reduction will be made good to the Central Government from Provincial funds at the end of the year. The reduced prices did not, however, occasion any increase in the issues of salt to agriculturists for manuring purposes. 180 maunds of denaturalised salt were removed from the salt works in the Thana District against 318 maunds from the salt works in the Thana and Kolaba Districts during the previous year. 592 maunds of denaturalised salt were issued from the fish-curing yards and the salt works in the Ratnagiri and Kanara Districts against 1,239 maunds in the preceding year.

Bitterns.

36. Twelve thousand, seven hundred and seventy-two cwts. of refined magnesium chloride were removed from the Pioneer Magnesia Works, Kharaghoda, during the year under report against 20,930 cwts. removed during the last year. The royalty recovered on this product amounted to Rs. 16,375 against Rs. 31,396 in the previous year. The decrease in the removals is ascribed to foreign competition.

Under Government Resolution No. 1056-C., of 31st January 1923, it has been decided to recover royalty on the products of the Pioneer Magnesia Works on a profit sharing basis with retrospective effect from 27th February 1922.

Refined salt.

Five thousand, nine hundred and seventy maunds of salt were issued free of duty to the Pioneer Magnesia Company for use at their Salt Refinery. 4,523 maunds of refined salt were removed on payment of excise duty of Rs. 5,701-4-0, the corresponding figures for the previous year being 1,333 maunds and Rs. 16,667-8-0. I have inspected the salt produced at the refinery and it appears to be quite equal in quality to imported refined salt.

Water supply.

37. The arrangements made for the supply of water to the establishment in the salt talukas in the Central Division were satisfactory except in the Pen, Rai and Trombay talukas. The arrangement at Pen continued to be unsatisfactory for the reasons given in the last year's report. The supply of water to the establishment of the Rai taluka from the storage tanks at Dharavi was unsatisfactory notwithstanding the efforts made by the Public Works Department and the Salt Department to improve the sources of supply. Water had to be supplied by carts from Ghodbander for the period from March till the break of the monsoon. Negotiations are proceeding with the Development Department for the supply of water to the establishment on the Trombay taluka from the water main at Chembur and Trombay villages. At present the menials serving in the Trombay and Deonar sazas have to go to a considerable distance to get their supply of drinking water.

38. The outstanding feature of the year under review is the doubling of the duty on salt with effect from March 1st, 1923. The traders anticipating an increase in duty removed large quantities of salt in January and February, 1923. The sales during March were practically at a standstill owing to the uncertainty of the fate of the Finance Bill. After the certification of the bill by His Excellency the Viceroy removals from the sea salt works were normal.

Duty on salt.

GENERAL REMARKS.

39. The Resaldar, Resaidar and a detachment of 15 sowars of the Northern Frontier Preventive Force were deputed under the command of Mr. D. B. Judge, Inspector, Northern Frontier, Preventive Line, to Tharad in the Palanpur Agency in September 1922 for operations against Mirkhan and his gang of dacoits. The men returned to their ordinary duties after rendering for six months valuable police duties. Mr. Judge is, however, still on deputation and has received very high commendation from Government for his ability and courage in conducting the operations.

The Northern Frontier Force.

40. The successive enhancements of the customs import and export duties and of the tariff values of various articles and the recent doubling of the salt tax have added to the responsibilities of the frontier and coast establishment. Several attempts to smuggle large quantities of matches across the Goa frontier have been frustrated. Recently an attempt to smuggle 28 maunds of salt by a gang of about 50 men across the Banda Beat of the Goa frontier was prevented and several offenders arrested. The comparative ease with which goods can be smuggled especially across below-ghat beats of the Goa frontier may render it necessary before long to strengthen the guarding establishment on the frontier. Meanwhile the existing preventive establishment is doing its best to suppress offences against the Customs, Salt and Excise laws.

41. Experience has shewn that since the introduction of the Reforms the administration of the combined Salt and Excise Department has been beset with difficulties. To take the financial side only it may be observed that, in consequence of the combination of the accounts of the two departments, in the scheme for the retrenchment of the expenditure of the provincial Government to which reference is made in paragraph 4 above the Central Government reaped the benefit of a reduction of Rs. 97,671 in their expenditure, although the establishment retrenched was almost wholly employed on Excise, that is to say in establishment wholly employed for Provincial purposes. Difficulties will frequently arise in the consideration of questions of re-adjustments of establishment that may be found necessary in consequence of changes in the Salt or Excise policy if a system continues under which both the Indian Legislative Assembly and the Bombay Legislative

Council have a voice in the same budget. Proposals for the separation of the two Departments are therefore under the consideration of Government.

I have the honour to be,

Sir,

Your most obedient servant,

W. C. SHEPHERD,

Commissioner of Customs, Salt and Excise.

APPENDIX A.

APPENDIX

Statement showing the Produce and Sales of Salt manufactured 1921-22 and

Táluka.	Year.	Number of Sazas.	Number of Salt Works.	Balance on 1st July.	Produce.
Barágra Salt.				Mds.	Mds.
Khárághoda ...	1921-22 ...	3	3	45,28,436	41,25,756
	1922-23 ...	3	3	62,12,646	15,27,110
Sea Salt.					
Dharasna ...	1921-22 ...	2	2	4,82,876	4,97,657* (a) 19,567
	1922-23 ...	2	2	6,04,057	4,60,065* (a) 11,974
Bhandup ...	1921-22 ...	3	4	1,58,979	2,55,283
	1922-23 ...	3	4	1,17,555	3,6,2761
Maroli ...	1921-22 ...	1	1	8,893	18,012
	1922-23 ...	1	1	9,747	15,443
Bassein ...	1921-22 ...	7	29	6,10,275	14,67,718
	1922-23 ...	7	29	4,49,588	17,90,848
Rai ...	1921-22 ...	9	46	8,06,609	11,35,707
	1922-23 ...	9	46	5,84,296	14,76,725
Trombay ...	1921-22 ...	4	24	4,72,574	8,14,409
	1922-23 ...	4	24	3,01,341	10,31,508
Dádar ...	1921-22 ...	4	17	3,40,324	6,87,649
	1922-23 ...	3	17	2,51,721	8,23,360
Belápur ...	1921-22 ...	5	18	5,41,773	7,23,525
	1922-23 ...	5	18	4,25,279	8,36,771
Shewa ...	1921-22 ...	7	39	11,34,584	11,75,890
	1922-23 ...	7	39	6,11,313	18,71,355
Uran ...	1921-22 ...	5	40	9,57,978	5,65,828
	1922-23 ...	5	40	5,94,419	10,43,297
Karanja ...	1921-22 ...	4	25	7,94,859	2,72,345
	1922-23 ...	4	25	4,72,149	5,33,788
Pen ...	1921-22 ...	4	26	2,28,440	1,67,279
	1922-23 ...	4	26	1,46,997	4,07,816
Shiroda ...	1921-22 ...	1	24	61,072	58,196
	1922-23 ...	1	24	49,757	96,123
Sánikatta ...	1921-22 ...	1	123	2,75,753	57,925
	1922-23 ...	1	123	1,55,613	2,11,797
Total of Sea Salt ...	1921-22 ...	57	418	68,74,989	79,19,990
	1922-23 ...	56	418	47,73,862	1,10,06,631
Grand Total ...	1921-22 ...	60	421	1,14,03,425	1,20,45,746
	1922-23 ...	59	421	1,09,86,508	1,55,33,741

A.

in the Bombay Presidency for the manufacturing seasons of 1922-23.

Total of Balance and Produce.	Sales.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand on 30th June.	Remarks.
Mds.	Mds.	Mds.	Mds.	Mds.	
86,54,192	24,26,138	15,408	24,41,546	62,12,646	
1,07,39,756	19,04,905	16,552	19,21,457	88,18,299	
10,00,100	3,81,635	14,408	3,96,043	6,04,057	*Inclusive of the produce of the Chharwada agar. (a) Gain on clearance of heaps.
10,76,096	3,75,563	11,476	3,87,039	6,89,057	
4,14,262	2,63,122	33,585	2,96,707	1,17,555	
4,80,316	2,75,674	13,298	2,88,972	1,91,344	
26,905	16,291	867	17,158	9,747	
25,190	12,260	36	12,296	12,894	
20,77,993	15,19,458	1,08,947	16,28,405	4,49,588	
22,40,436	14,33,697	78,789	15,12,486	7,27,950	
19,42,316	12,46,587	1,11,433	13,58,020	5,84,296	
20,61,021	11,26,802	73,098	11,99,900	8,61,121	
12,86,983	9,17,703	67,939	9,85,642	3,01,341	
13,32,849	8,14,848	30,103	8,44,951	4,87,898	
10,27,973	7,22,800	53,452	7,76,252	2,51,721	
10,75,081	6,84,495	31,280	7,15,775	3,59,306	
12,68,298	7,55,413	87,606	8,43,019	4,25,279	
12,62,050	6,36,777	55,061	6,91,838	5,70,212	
23,10,474	16,40,427	58,734	16,99,161	6,11,313	
24,82,668	13,69,240	59,076	14,28,316	10,54,352	
15,23,806	7,90,897	1,38,490	9,29,387	5,94,419	
16,37,716	8,46,373	78,647	9,25,020	7,12,696	
10,67,204	4,97,239	97,816	5,95,055	4,72,149	
10,05,937	3,99,663	97,828	4,97,491	5,08,446	
3,95,719	1,98,576	50,146	2,48,722	1,46,997	
5,54,813	1,88,072	40,069	2,28,141	3,26,672	
1,19,268	66,488	3,023	69,511	49,757	
1,45,880	59,879	4,429	64,308	81,572	
3,33,678	1,42,082	35,953	1,78,035	1,55,643	
4,00,440	1,31,431	31,281	1,62,712	2,37,728	
1,47,94,979	91,58,718	8,62,399	1,00,21,117	47,73,862	
1,57,80,493	83,54,774	6,04,471	89,59,245	68,21,248	
2,34,49,171	1,15,84,856	8,77,807	1,24,62,663	1,09,8[illegible],508	
2,65,20,249	1,02,59,679	6,21,023	1,08,80,702	1,56,39[illegible]47	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise

APPENDIX B.

Statement showing the distribution of Baragra Salt during the years 1921-22 and 1922-23.

Name of Province or District.	1921-22.	1922-23.	Increase or Decrease.
1	2	3	4
	Mds.	Mds.	Mds.
Central Provinces	6,85,350	7,50,150	+64,800
United Provinces	10,70,010	5,12,820	-5,57,190
Central India, Málwa and Rájputána ...	4,50,000	5,99,817	+1,49,817
Sindhia Territory	186	972	+786
Bengal	3	.....	-3
Bhopál Territory	.....	.....	.....
Total ...	22,05,549	18,63,759	-3,41,790
Local Consumption.			
Ahmedabad	1,42,820	1,68,461	+25,641
Kaira	1,14,752	1,25,556	+10,804
Panch Maháls	73,593	1,21,696	+48,103
Broach	1,801	2,520	+719
Surat	2	1	-1
Gaikwár's Territory...	1,68,229	1,83,729	+15,500
Mahi Kántha Agency	38,859	43,545	+4,686
Rewa Kántha Agency	21,639	24,732	+3,093
Pálanpur Agency	35,551	46,715	+11,164
Káthiáwár Agency	2,573	3,448	+875
Cambay	10,410	12,162	+1,752
Bombay	450	2,252	+1,802
West Khándesh	1,800	4,500	+2,700
Total ...	6,12,479	7,39,317	+1,26,838
Khárághoda Refinery ...	1,904	5,970	+4,066
Grand Total ...	28,19,932	26,09,046	-2,10,886

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX C.

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues.

	Central Provinces.		Central India.		Nizam's Territory.		Calcutta.		United Provinces.	
	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.
	2	3	4	5	6	7	8	9	10	11
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Maroli	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Shewa, Karanja and Pen.	6,57,558	16,95,214	15,276	11,679	12,97,324	13,55,742	6,77,829	7,35,782	9,691	22,373
Shiroda	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sánikatta	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ...	6,57,558	16,95,214	15,276	11,679	12,97,324	13,55,742	6,77,829	7,35,782	9,691	22,373

APPENDIX C—*continued.*

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues—continued.

	Delhi.		Punjab.		North-West Frontier Province.		Madras Presidency.			
							British Malabár.		Rest of the Presidency.	
	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.
	12	13	14	15	16	17	18	19	20	21
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásna	...	...	.....	.....	.....	.....	.....	.....	.....	.....
Maroli	...	...	.....	.....	.....	.....	.....	.....	.....	.....
Bassein, Rái, Dádar, Trombay, Bhándup, Belápur, Uran, Sheva, Karanja and Pen.	...	40	.....	11	.....	9	10,74,740	13,88,521	2,93,077	2,58,069
Shiroda	...	...	.....	.....	.....	.....	.....	.....	8,107	5,541
Sánikatta	...	...	.....	.....	.....	.....	.....	.....	10,696	8,972
Total ...	...	40	.....	11	.....	9	10,74,740	13,88,521	3,11,880	2,72,582

APPENDIX C—*concluded.*

Comparative Statement showing the Quantity of Salt removed for consumption within and without the Presidency from the Sea Salt Works in the British Territory, together with the distribution of Issues—concluded.

	Total.		Foreign Malabár.		Mysore.		Within the Presidency.		Total.	
	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.
	22	23	24	25	26	27	28	29	30	31
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dharásná	.....	.....	.....	.....	.....	.....	3,06,767	4,33,610	3,06,767	4,33,610
Maroli	.....	.....	.....	.....	.....	.....	18,645	11,698	18,645	11,698
Bassein, Rái, Dádar, Trombay, Bhándup, Bolápur, Uran, Shewa, Karanja and Pon.	13,57,817	16,46,590	4,34,402	6,12,628	4,69,385	6,60,994	25,83,144	21,76,987	75,32,426	89,18,049
Shiroda	8,107	5,541	.....	.....	.....	.....	62,128	56,399	70,235	61,940
Sánikatta	10,696	8,972	.....	.....	600	.....	1,39,235	1,23,635	1,40,531	1,32,607
Total ...	13,86,620	16,61,103	4,34,402	6,12,628	4,69,985	6,60,994	30,99,910	28,02,329	80,68,604	95,57,904

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX

Statement showing Quantities of Foreign Salt imported by Sea and

Description of Salt.	Importations by Sea.				
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.
				Mds.	Rs.
Table and Packing Salt.	United Kingdom.	Bombay ...	Steamer, etc.	5,061	6,987
Do. ...	Australia ...	Do. ...	Do. ...	83	114
Do. ...	Holland ...	Do. ...	Do. ...	37	49
Do. ...	Germany ...	Do. ...	Do. ...	164	205
Do. ...	France ...	Do. ...	Do. ...	2	6
Black Salt ...	Káthiáwár ...	Do. ...	Do. ...	2,078	2,992
Common Salt ...	Persia ...	Do. ...	Do. ...	5	6
Do. ...	Africa ...	Do. ...	Do. ...	81	108
Do. ...	Aden ...	Do. ...	Do. ...	136	170
		Total, Central Division .		7,647	10,637
Do. ...	Basra ...	Kanara District, Southern Division.	Country craft.	1	1
		Total imports by Sea ...		7,648	10,638
Goa Salt ...	.....	.....	.....	...	...
Common Salt ...	.....	.....	.....	...	...

D.

by Land into the Bombay Presidency during the year 1922-23.

Importations by Land.						Total of Imports by Sea and Land.	
Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds.	Rs.	Mds.	Rs.
						7,648	10,638
Kárwár ...	Bombay Presidency.	Goa Frontier.	Head Loads, Cart Loads, Bullock Carts and Rail.	376	524		
Dodamarg ...	Do. ...	Do. ...		1,951	2,761		
Castle Rock...	Do. ...	Do. ...		2,27,670	3,74,364		
Do. ...	Madras ...	Do. ...		824			
Do. ...	Mysore ...	Do. ...		62,626			
Do. ...	Nizam's territory.	Do. ...		2,788			
	Total,	Southern	Division	2,96,235	3,77,649		
Gogo ...	Ahmedabad .	Bhávnagar.	By head loads and carts	12	16		
	Total,	Northern	Division.	12	16		
		Grand	Total...	2,96,247	3,77,665	2,96,247	3,77,665
Grand	Total, Sea	and Land	Customs	...	...	3,03,895	3,88,303

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX E.

Statement showing the quantity of each description of Salt imported and delivered from Salt Works in the Bombay Presidency during the years 1921-22 and 1922-23.

Description of Salt.	1921-22.		1922-23.		Remarks.
	Quantity.	Actual amount realized.	Quantity.	Actual amount realized.	
	Mds.	Rs.	Mds.	Rs.	
Barágra Salt	28,19,932	8,73,746	26,09,046	22,04,738	
Sea Salt	83,32,866	1,02,52,818	98,54,139	1,13,28,467	
Table, Packing and Common Salt	4,359	5,583	5,582	7,662	
Bhávnagar Black Salt (Sanchal)	1,662	2,077	2,078	2,992	
Total ...	1,11,58,819	1,11,34,224	1,24,70,845	1,35,43,859	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX F.

Details of Issues of Salt from different sources of supply during the years 1921-22 and 1922-23.

	Full duty.		Nominal duty.		Free.		Total.	
	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.	1921-22.	1922-23.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Barágra Salt	*28,16,996	†26,01,544	...	...	2,936	7,502	28,19,932	26,09,046
Sea Salt	75,28,654	88,65,340	4,34,403	6,12,628	1,05,548	79,036	80,68,604	95,57,904
Imported Salt	2,70,283	3,03,895	...	...	.....	.....	2,70,283	3,03,895
Total ...	1,06,15,933	1,17,70,779	4,34,403	6,12,628	1,08,484	87,438	1,11,58,819	1,24,70,845

* Includes 1,904 Maunds issued to the Kharaghoda Refinery.
† Do. 5,970 do. do.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

ROYAL ASIATIC SOCIETY LIBRARY OF THE BOMBAY BRANCH

APPENDIX G.

Statement showing the average market price of Salt in each District of the Bombay Presidency during the financial years 1919-20, 1920-21, 1921-22 and 1922-1923.

District.	1919-20. Duty Re. 1-4-0.	1920-21. Duty Re. 1-4-0.	1921-22. Duty Re. 1-4-0.†	1st April 1922 to 28th February 1923. Duty Re. 1-4-0.	March 1923. Duty Re. 2-8-0.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay ...	2 3 5	1 15 5	2 11 1	2 4 6	3 8 0
Ahmedabad ...	2 0 0	2 0 0	2 0 11	2 9 7	2 15 5
Kaira ...	2 0 7	2 6 5	2 7 3	2 4 11	2 15 8
Panch Maháls ...	2 8 0	2 8 0	2 8 6	2 7 2	3 4 3
Broach ...	2 5 3	2 4 1	2 4 11	2 6 8	2 15 10
Surat ...	2 12 11	2 2 5	2 3 6	2 2 10	2 11 5
Thána ...	3 0 6	2 9 4	2 7 8	3 7 3	4 9 11
Kolába ...	2 15 0	2 14 9	3 1 0	3 3 0	3 15 2
Ratnágiri ...	2 13 5	2 7 10	2 11 0	3 3 5	3 1 10
Kanára ...	2 10 5	2 12 3	3 0 3	3 3 2	4 0 5
Násik ...	2 14 5	2 7 7	3 0 5	2 10 0	3 2 11
Khándesh (West) ...	3 5 7	3 1 10	3 5 6	3 11 4	4 7 1
Khándesh (East) ...	3 0 4	2 14 11	3 4 0	3 11 8	3 15 1
Ahmednagar ...	2 13 6	2 7 3	2 14 4	3 14 3	4 2 3
Sholápur ...	2 15 0	2 15 7	3 4 10	3 11 3	4 13 5
Poona ...	2 9 5	2 13 7	2 10 1	3 7 9	3 14 3
Sátára ...	3 6 10	2 11 11	2 9 6	3 5 7	3 15 1
Belgaum ...	2 15 11	2 11 0	2 13 11	3 4 0	3 10 1
Dhárwár ...	2 7 3	3 2 11	3 2 11	3 9 0	4 7 5
Bijápur ...	2 13 4	2 10 1	2 14 10	3 12 0	4 0 11

† Duty was provisionally levied at Rs. 2-8-0 per maund from 1st March 1922 to 29th March 1922, the date of rejection by the Legislative Assembly of the Bill fixing general salt duty at Rs. 2-8-0 per maund.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX H.

Statement showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1922-23, contrasted with those of the year 1921-22.

Receipts.

Items.	1921-1922.	1922-1923.
SALT REVENUE.	Rs.	Rs.
IMPERIAL.		
Customs Duty on Salt—		
Import Duty by Sea	7,648	10,638
Do. by Land	3,45,687	3,77,665
Proceeds of Sale of Government Salt—		
Barágara Salt	4,06,896	6,43,048
Proprietary right of Government in Salt Works—		
Ground-rent at maundage rate	1,15,282	1,34,942
Do. (Kharaghoda and Bulsár Salt) ...	10,677	16,217
Do. (Konkan Salt Works credited to Land Revenue)	177	177
Farms of Government Salt Works	63,994	55,825
Other Salt (cost price on salt supplied to fish-curers, etc.)	49,239	61,441
Excise Duty on Government Salt	.....	.....
Do. on Permits issued	1,07,73,778	1,31,45,950
Do. at nominal rates	7,111	9,606
Single and double duty (on excesses discovered on examination and by weighment at place of Import)	7,326	8,559
Extra work fees	21,396	34,835
Fines and Forfeitures	3,122	1,101
Miscellaneous—		
Contribution from Port Funds towards cost of Coast-guard Establishment	10,000	10,000
Cost of Establishment recovered from Salt-farmers.	5,895	7,154
Recovery of Salt Agents' Bagging and Sewing charges	.....	.....
Other Items	65,119	93,217
Total, Imperial ...	1,18,96,347	1,46,10,375
Sale-proceeds of forms, etc. (credited to XXXIV.—Stationery and Printing)	165	148
Total, Provincial ...	165	148
Grand Total, Salt Revenue ...	1,18,96,512	1,46,10,523

APPENDIX H—*continued.*

Expenditure.

Items.	1921-1922.	1922-1923.
	Rs.	
SALT, IMPERIAL.		
Superior Supervising Establishment—		
Pay	10,864	14,232
Travelling Allowance to Officers and Establishment	1,40,074	89,676
Exchange Compensation to Officers and Establishment	.....	.....
Subordinate Establishment—		
Pay	18,40,176	17,73,650
Grain Compensation	.....	.....
Plague Allowance	.....	.....
House Rent and other Allowances to Officers and Establishment	60,082	66,899
Epidemic Charges	.....	.....
Contingencies—		
Service Postage and Telegram Charges ...	10,317	10,917
Purchase and maintenance of trolleys for quicker removal of salt at Kharaghoda	5,165	788
Building a school in the Kharaghoda village ...	.....	.....
Furnishing the inspection bungalow at Kharaghoda	.....	.....
Purchase of Land and compensation for land ...	547	5,260
Survey and mapping charges of the Pritchad Salt Works	.....	1,179
Purchase of New Boats	6,625	3,860
Rents	11,074	9,716
Rates and Taxes	3,974	5,533
Clothing to Crews	2,695	3,394
Prizes for best Salt manufactured at Khárághoda and Dharasna	700	700
Boat Stores and Repairs	82,279	86,006
Rewards in Salt and Customs cases ...	900	894
Petty construction	95,682	78,519
Peons' Clothing (Táluka Offices)	36,245	22,050
Special rewards to agarias at Dharasna and Chharwada	125	125
Law charges	426	.....
Salt Purchase and Freight on account of Barágara Salt	10,35,395	9,80,895
Do. do. of removal of Salt to Fish Curing Yards	35,148	36,824
Carried forward ...	33,78,493	31,91,117

APPENDIX H—*continued.*

Expenditure—*continued.*

Items.	1921-1922.	1922-1923.
SALT, IMPERIAL—*continued.*	Rs.	Rs.
Brought over ...	33,78,493	31,91,117
Contingencies—*continued.*		
Cost of laying rails of the Udu Sidings ...	1,17,215	4,05,928
Khárághoda Dispensary Charges	2,860	2,742
Value of, and freight on, Europe Articles ...	.....	.....
Extra remuneration and for ameliorating the condition of agarias at Kharaghoda ...	40,702	47,017
Salt Agents' Bagging and Sewing Charges ...	.....	.....
Maintenance of departmental carts ...	.....	.....
Contract contingencies	62,348	15,494
Telephone Charges	250	.....
Office expenses and Miscellaneous	7,230	6,059
Total, Salt ...	36,09,098	37,08,357
Deduct amount not subject to division—Expenditure of the Chief Account Office ...	60,550	59,296
Salt Purchase and Freight	10,70,543	10,17,719
Combined Salt and Excise (Salt Department) ...	12,56,717	20,43,858
Net amount	12,21,288	5,87,484
Add five-ninths of Combined Salt and Excise ...	14,68,079	20,28,493
	26,89,367	26,15,977
Deduct one-tenth debitable to Customs ...	2,68,936	2,61,597
Nine-tenths debitable to Salt	24,20,431	23,54,380
Net debitable to Salt	35,51,524	34,31,395
Stationery and Printing	9,266	9,380
Excise Duty on Salt refunded	4,29,460	30,43,037
Grand Total, Salt Expenditure ...	39,90,250	64,83,812

The variations in the figures for 1921-22 as compared with those supplied last year are due to subsequent adjustment, etc.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX I.

Statement showing Transactions, Credit and Cash, during the past three years.

	1920-1921.		1921-1922.		1922-1923.	
	Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1. Quantity issued and duty recovered in cash during the year	73,47,620	91,84,525	65,53,899	81,96,198	86,14,852	1,09,64,219
2. Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the following year ...	16,43,712	.....	15,07,225	.....	15,88,932	.....
3. Quantity remaining unissued at the end of the preceding year and issued in the year, duty on which was realized and accounted for in that year	18,16,012	.....	22,84,526	.....	12,63,100	.....
4. Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	22,73,828	.....	20,54,640	.....	18,84,031
5. Duty realized in the year, but quantity not issued until after expiry of the year ...	.....	67,70,492	.....	5,22,929	.....	2,33,710
6. Duty realized for salt remaining unissued on credit bonds, duty having been realized in the year before issue	.....	8,235	.....	11	.....	13,990
Total ...	1,08,07,344	1,82,37,080	1,03,45,650	1,07,73,778	1,14,66,884	1,31,45,950

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX J.

APPENDIX

Statement showing the operations of the Fish Curing Yards years 1922-1923

Serial No.	Name of Yard.	Years.	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Proportion of Fish to each maund of Salt.
	Ratnágiri Sub-Division.		Mds.	Mds.	Mds.	
1	Boria ...	1922-23 ...	9,446	3,149 1,418 47*a*	7,084 3,189	3· 3·
		1921-22	4,253			
2	Jaigad ...	1922-23 ...	17,090	5,697 2,109 3*a*	12,607 4,787	3· 3·03
		1921-22 ...	6,383			
3	Varoda ...	1922-23 ...	2,073	691 449 4*a*	1,555 1,059	3· 3·
		1921-22 ...	1,364			
4	Kálbádevi ...	1922-23 ...	1,629	544 9*a*	1,222	2·99
		1921-22 ...	780	256 28*a*	585	3·05
5	Ratnágiri ...	1922-23 ...	27,477	9,216 7,900 64*a*	20,581 17,810	2·98 3·
		1921-22 ...	23,790			
6	Purnagad ...	1922-23 ...	1,260	420 321 14*a*	945 729	3· 3·
		1921-22 ...	972			
7	Jaitápur ...	1922-23 ...	8,355	2,785 2,221 28*a*	6,276 4,998	3· 3·
		1921-22 ...	6,665			
8	Viziadurg ...	1922-23 ...	5,072	1,691 7*a*	3,804	3·
		1921-22 ...	4,497	1,499	3,372	3·
9	Mumbri ...	1922-23 ...	2,796	933 551 10*a*	2,097 1,240	3· 3·
		1921-22 ...	1,653			
10	Mithbáo ...	1922-23 ...	3,675	1,123	2,757	3·27
		1921-22 ...	4,402	1,100	3,300	4·
11	Achra ...	1922-23 ...	5,945	1,707 5*a*	4,158	3·1[illegible]
		1921-22 ...	6,890	2,133	5,167	3·23
12	Sarjekot ...	1922-23 ...	3,950	1,244	3,037	3·18
		1921-22 ...	2,581	823	1,944	3·14
13	Málvan ...	1922-23 ...	20,618	6,430 38*a*	15,164	3·21
		1921-22 ...	16,861	5,254 75*a*	12,746	3·21
14	Deobág ...	1922-23 ...	13,658	4,294	10,243	3·18
		1921-22 ...	16,110	4,829	12,085	3·34
15	Deobag Foro-shore ...	1922-23 ...	7,166	2,[illegible]5 115*a*	[illegible]374	3·18
		1921-22 ...	6,769	1,913	5,077	3·18
16	Kochra ...	1922-23 ...	8,302	1,024 5*a*	2,617	3·31
		1921-22 ...	2,031	619 138*a*	1,541	3·28
17	Vengurla ...	1922-23 ...	11,585	4,862 211*a*	10,969	3·
		1921-22 ...	20,987	7,061 419*a*	16,160	2·97
18	Shiroda (Redi) ...	1922-23 ...	5,175	2,019	6,131	[illegible]·12
		1921-22 ...	9,857	3,216	7,377	3·[illegible]
	Total Ratnágiri Sub-Division	1922-23 ...	1,56,362	50,683 301*a*	1,17,111	[illegible]
		1921-22 ...	1,36,837	1,43,739 850*a*	1,03,166	3·13

(*a*) Salt [illegible]ued for [illegible]gri

(*b*) Salt issued to the Fisheries Department (Govern

J.

in the Southern Division of the Bombay Presidency for the and 1921-1922.

Expenditure, including cost of construction, removal, etc., of Yards.	Receipts.					Remarks.
	Amount realized by sale of Salt.	Miscellaneous receipts.	Stock of Salt at the close of the year.	Value of Salt in Stock at the close of the year at cost price.	Total.	
Rs.	Rs.	Rs.	Mds.	Rs.	Rs.	
2,646	2,748	4	856	429	3,181	
1,382	1,054	2	923	351	1,407	
5,496	4,907	1	3,341	1,183	6,091	
2,060	1,534	1	1,928	803	2,338	
818	597	4	235	109	710	
725	336	4	462	212	552	
2,052	475	3	962	410	888	
1,683	192	4	1,143	488	684	
7,550	7,814	5	2,527	1,303	9,122	
6,952	5,789	5	3,781	1,595	7,389	
963	365	3	451	193	560	
1,039	243	1	876	374	618	
4,846	3,293	2	3,165	2,760	6,064	
2,615	1,608	3	2,229	917	2,528	
3,090	1,380	25	2,072	1,814	3,220	
1,082	1,418	20	927	396	1,834	
1,742	805	3	831	446	1,253	
1,165	407	13	376	160	570	
2,227	941	19	847	468	1,428	
4,141	788	16	258	105	909	
1,717	1,428	13	654	324	1,765	
2,441	1,553	6	1,360	574	2,133	
2,509	1,065	1	1,442	804	1,870	
1,614	605	.....	713	301	907	
7,282	5,353	221	3,770	2,102	7,676	
5,839	3,841	305	4,111	1,863	6,009	
4,542	3,588	5	1,961	1,042	4,635	
5,085	3,528	2	2,633	1,234	4,764	
3,834	1,573	166	3,560	1,658	3,887	
2,945	1,426	67	2,978	1,257	2,780	
1,708	869	4	845	154	1,027	
1,258	440	.....	441	168	612	
5,574	4,158	6	3,977	2,108	6,267	
4,756	5,273	3	1,980	805	6,080	
3,337	2,279	.....	2,456	1,277	3,556	
2,639	2,434	27	1,269	509	2,970	
61,833	42,938	475	32,951	10,092	52,500	
51,180	32,176	479	28,398	12,127	44,781	

ultural purposes

ment Order No. 8507-R.D. of 20th August 1919).

APPENDIX

Serial No.	Name of Yard.	Years	Quantity of Fish brought to be cured.	Quantity of Salt issued.	Quantity of Fish removed.	Proportion of Fish to each maund of Salt.
	Kánara Sub-Division.		Mds.	Mds.	Mds.	
19	Majali ...	1922-23 ...	8,791	1,741 8*a*	6,499	5·04
		1921-22 ...	10,024	2,308 78*a* 1*b*	8,019	4·34
20	Baitkhol ...	1922-23 ...	15,609	4,889 2*a*	13,868	3·20
		1921-22 ...	23,613	7,500 22*a*	19,677	3·14
21	Bingi ...	1922-23 ...	7,231	1,657	5,471	4·36
		1921-22 ...	5,661	1,423	4,755	3·97
22	Chondia ...	1922-23 ...	4,307	897	3,586	4·8
		1921-22 ...	3,552	790 8*a*	2,882	4·49
23	Kodar ...	1922-23 ...	5,397	1,762	4,067	3·06
		1921-22 ...	2,656	829	2,006	3·2
24	Harwada ...	1922-23 ...	6,009	1,868	5,085	3·21
		1921-22 ...	7,773	2,313	6,577	3·36
25	Keni ...	1922-23 ...	4,531	1,401 1,126	3,560 3,477	3·23 3·08
		1921-22 ...	4,344	1*a*		
26	Gangawali ...	1922-23 ...	2,231	560	1,779	3·98
		1921-22 ...	1,759	370	1,453	4·76
27	Tadri ...	1922-23 ...	3,654	914	3,018	4·
		1921-22 ...	2,740	592	2,419	4·63
28	Kumta ...	1922-23 ...	3,745	788 372	3,070 1,577	4·75 5·06
		1921-22 ...	1,886	14*a*		
29	Mallukurwa ...	1922-23 ...	6,455	1,243 19*a*	5,212	5·19
		1921-22 ...	6,762	1,170	5,557	5·78
30	Manki ...	1922-23 ...	2,592	432	2,060	6·
		1921-22 ...	5,224	921	4,332	5·67
31	Murdeshwar ...	1922-23 ...	1,874	406 420	1,500 1,819	4·61 4·69
		1921-22 ...	1,971	65*a*		
32	Bhatkal ...	1922-23 ...	3,150	742	2,471	4·24
		1921-22 ...	4,218	920	3,222	4·58
	Total, Kánara Sub-Division.	1922-23 ...	75,576	19,300 29*a*	60,246	3·92
		1921-22 ...	82,183	21,051 189*a* 1*b*	67,772	3·9
	Grand Total ...	1922-23 ...	2,31,938	69,983 420*a*	1,77,687	3·31
		1921-22 ...	2,18,990	64,791 1,018*a* 1*b*	1,70,938	3·38

(*a*) Salt issued for agri

(*b*) Salt issued to the Fisheries Department (Govern

J—continued.

Expenditure including cost of construction, removal, etc., of Yards.	Receipts.					Remarks.
	Amount realized by sale of salt.	Miscellaneous receipts.	Stock of Salt at the close of the year.	Value of Salt in Stock at the close of the year at cost price.	Total.	
Rs.	Rs.	Rs.	Mds.	Rs.	Rs.	
3,555	1,509 10*a*	13	2,219	1,942	3,464 10*a*	
2,448	1,722 87*a*	19	2,141	1,606	3,317 87*a*	
4,795	4,275 3*a*	13	2,257	1,975	6,263 3*a*	
5,665	5,627 24*a*	12	3,288	2,466	8,105 24*a*	
1,523	1,435	10	995	871	2,316	
1,057	1,062	12	886	665	1,739	
1,359	767	.....	1,092	955	1,722	
1,029	591 9*a*	9	881	661	1,261 9*a*	
2,751	1,537	.....	1,646	1,440	2,977	
2,493	621	.....	1,993	1,494	2,115	
1,657	1,625	.....	740	647	2,272	
1,801	1,728	.....	1,055	799	2,527	
1,462	1,169	.....	625	547	1,736	
1,406	855 1*a*	.....	1,173	880	1,735 1*a*	
1,165	545	.....	687	601	1,146	
1,030	277	23	1,246	935	1,235	
345	798	7	185	162	967	
833	443	5	109	81	529	
1,933	679	11	846	740	1,430	
1,859	279 15*a*	.....	1,250	937	1,216 15*a*	
3,099	1,041 23*a*	3	2,483	2,173	3,217 23*a*	
2,548	872	11	2,668	2,001	2,884	
1,529	377	.....	1,655	1,449	1,826	
1,348	690	.....	1,392	1,044	1,734	
1,296	336	.....	1,051	920	1,256	
1,155	309 73*a*	.....	1,459	1,094	1,403 73*a*	
2,030	644	.....	1,880	1,645	2,289	
1,587	685	.....	1,471	1,103	1,788	
23,999	16,757 36*a*	57	18,361	16,067	32,881 36*a*	
26,259	15,761 209*a*	91	21,622	15,766	31,618 209*a*	
90,832	59,690 36*a*	532	51,312	35,159	95,381 36*a*	
77,489	47,939 209*a*	570	49,420	27,898	76,402 209*a*	

cultural purposes.

ment Order No 8597-R.D. of 20th August 1919).

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX K.

Statement showing details of Cases of Salt smuggling disposed of by the Salt Department during the year 1922-23.

Divisions.	SALT											
	Nature of offence.											
	Theft from Salt works.		Smuggling foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permit.		Miscellaneous.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	...	...	.....		4	1 16 40	...	.....	2	16 38 20	6	18 14 60
Daman Frontier	...	...	2	0 2 30	...	...	...	.....	1	2 0 0	3	2 2 30
Total, N. D. and Daman	...	...	2	0 2 30	4	1 16 40	...	.....	3	18 38 20	9	20 17 10
Central Division	5	0 59 72	...	.....	18	19 20 5	6	89 30 50	10	4,300 20 40	39	4,411 11 7
Southern Division	...	...	...	.....	1	0 5 0	...	.....	30	38 1 0	31	38 6 0
Goa Frontier	...	...	21	4 37 73	...	...	...	.....	...	.....	21	4 37 73
Total, S. D. and Goa ...	...	...	21	4 37 73	1	0 5 0	...	.....	30	38 1 0	52	43 3 73
Total ...	5	0 59 72	23	5 0 23	23	21 1 45	6	89 30 50	43	4,357 19 60	100	4,474 32 10

APPENDIX K—*continued.*

Divisions.	SALT—*continued.* Mode of Smuggling. By Head-loads. No.	By Head-loads. Quantity.	On Animals. No.	On Animals. Quantity.	In Carts. No.	In Carts. Quantity.	By Boats. No.	By Boats. Quantity.	Miscellaneous. No.	Miscellaneous. Quantity.	Total. No.	Total. Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division	3*	0 23 60	...	...	...	...	...	.....	3	17 31 0	6	18 14 60
Daman Frontier	1	0 0 40	...	...	2	2 1 70	...	.....	...	.....	3	2 2 30
Total, N. D. and Daman ...	4	0 24 20	...	...	2	2 1 70	...	.....	3	17 31 0	9	20 17 10
Central Division	5	1 37 52	...	...	1	2 2 0	14	4,387 30 50	19	19 20 65	39	4,411 11 7
Southern Division	6	3 3 0	...	...	...	...	...	.....	25	35 3 0	31	38 6 0
Goa Frontier	19	4 33 73	...	...	1	0 1 0	...	.....	1	0 3 0	21	4 37 73
Total, S. D. and Goa ...	25	7 36 73	...	...	1	0 1 0	...	.....	26	35 6 0	52	43 3 73
Total ...	34	10 18 65	...	...	4	4 4 70	14	4,387 30 50	48	72 17 65	100	4,474 32 10

APPENDIX K—*continued.*

SALT—*concluded.*

Divisions.	How cases were disposed of. Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.	Total estimated value of Confiscations.	Fine in lieu of confiscated Property released.	Actual proceeds by auction-sale of confiscated Property.	Total of two previous columns.	Fines imposed by Magistrates.	Real Value of confiscated Property.	Rewards granted, if any.
						Per cent.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division	12	...	12	12	...	100	22 10 6	...	14 0 0	14 0 0	105 0 0	22 10 6	51 8 0
Daman Frontier	3	...	3	3	...	100	483 15 1	...	.....	.....	29 0 0	483 15 1	...
Total, N. D. and Daman ...	15	...	15	15	...	100	506 9 7	...	14 0 0	14 0 0	134 0 0	506 9 7	51 8 0
Central Division	38	15	23	23	...	100	27,613 5 3	347 0 0	29 9 6	369 9 6	445 0 0	27,613 5 3	138 0 0
Southern Division	33	...	33	33	...	100	4 0 3	...	2 0 3	2 0 3	138 0 0	4 0 3	101 12 0
Goa Frontier	19	4	15	15	...	100	105 4 6	...	18 11 9	18 11 9	49 0 0	105 4 6	35 0 0
Total, S. D. and Goa ...	52	4	48	48	...	100	109 4 9	...	20 12 0	20 12 0	187 0 0	109 4 9	136 12 0
Total ...	105	19	86	86	...	100	28,229 3 7	347 0 0	57 5 6	404 5 6	766 0 0	28,229 3 7	326 4 0

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Report on the administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the year 1922-23.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.—71.

Bombay Castle, 16th October 1923.

Memorandum from the Commissioner of Customs, Salt and Excise No. 21-2 dated 6th August 1923—Submitting the Report on the Administration of the Salt Department of the Bombay Presidency, excluding Sind and Aden, for the year 1922-23.

Government memorandum* No. P.—71-C. dated 18th August 1923 to the Manager, Government Central Press.

RESOLUTION.—The Commissioner's report shows that there was a very satisfactory increase in receipts amounting to Rs. 27,14,011. This increase was accompanied by an increase of expenditure amounting to Rs. 24,93,562. The latter increase was, however, mainly due to the large item of refunds amounting to Rs. 30½ lakhs as against 4·3 lakhs in the previous year. If this item is deducted there was an actual decrease in expenditure as compared with the preceding year—of roughly Rs. 1¼ lakh due to retrenchment effected by the reduction of establishment, restrictions on touring officers in order to effect economies under travelling allowance, and curtailment of grants under contract contingencies and office expenses and miscellaneous. This reduction in expenditure is satisfactory, but the reduction under touring and office contingencies, though essential in a year when economy in all departments was required, cannot probably be maintained permanently without impairing the efficiency of the administration. The item of refunds is also responsible for the increase in the percentage charges on the gross receipts.

2. There was a further increase of 12 in the number of pans worked at the Pritchard Salt Works, over and above the large increase of 62 pans recorded in the year 1921-22. Owing to favourable climatic conditions there was an improvement in the outturn of salt amounting to 4 lakhs of maunds, while the rise in the average storage per day and in the stock of Baragra salt at the

* Not printed.

close of the year (88·1 lakhs of maunds on June 30th, 1923 as against 62·1 lakhs on the same date in 1922) are both very satisfactory items in the year's working. There was some rise in the cost of storage due to the necessity of paying higher wages in order to attract labour which was scarce, employing a large staff to store the larger quantity of salt manufactured, and the construction of two new heaps entirely by manual labour.

3. The special measures for improving the conditions of the Agarias made good progress during the year under report. It is unfortunate that the attempt to form a co-operative society among them failed, but in their present condition of illiteracy and mutual distrust this result appears to have been inevitable. Government are, however, pleased to note that it has been decided to start a co-operative society among the Government servants at Kharaghoda during the monsoon of 1923 to serve as an example to the Agarias of the advantages of co-operation.

4. Excepting the Dharasna and Chharwada salt works, the working of the sea-salt works was satisfactory, the sales during the financial year being 91¼ lakhs of maunds against 77⅜ lakhs in the preceding year. The decrease in the outturn of the Dharasna and Chharwada works was due to early rain in February, but the sales effected rose from 3·06 to 4·33 lakhs of maunds. Government are pleased to note that an improvement in the health conditions at Bhandup is being effected by the adoption of necessary sanitary precautions.

5. The further diminution in the removal of refined magnesium chloride is regrettable. The decrease is attributed to foreign competition. The question of instituting a scientific investigation of the potentialities of this and other bye-products of salt in this Presidency has not unfortunately made much progress owing to the financial situation. It is, however, satisfactory to find that there has been a considerable increase in the production of refined salt, and that its quality appears to be quite equal to that of imported refined salt.

6. Orders on the question of separating the Salt and Excise Departments have already been issued.

7. The Governor in Council has pleasure in commending the officers of all grades in the Department for the successful results obtained during the year.

By order of the Governor in Council,

A. R. DALAL,
Deputy Secretary to Government.

G. R. No. P.—71, R. D., dated the 16th October 1923.

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on 01 February, 2020

To

The Commissioner in Sind,
The Commissioner of Customs, Salt and Excise,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Commissioner, Bombay Suburban Division,
The Collector of Bombay,
The Collector of Customs, Bombay,
All Collectors in the Presidency proper,
The Deputy Commissioners of Salt and Excise, Northern, Central and Southern Divisions,
The Superintendent of Salt and Excise, Sind,
The Director of Industries,
The Director of Agriculture,
The Private Secretary to His Excellency the Governor,
The Director of Information,
The Compiler, General Administration Report,
The Accountant General,
The Oriental Translator to Government,
The Political Department,
The Non-official Members of the Council of State representing the Bombay Presidency,
The Non-official Members of the Legislative Assembly representing the Bombay Presidency,
The Non-official Members of the Legislative Council,
The Editors' Tables,
The Government of India,
The High Commissioner for India.